



FINANCIAL REPORT

Ending May 31, 2024

City of Mansfield, Texas

Financial Report Issued by:
The City of Mansfield - Business Services Department



mansfieldtexas.gov

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Please see the appendix for unaudited financial statements and detailed sales tax information

HIGHLIGHTS

Financial Highlights

The City of Mansfield, Texas is in solid financial condition as of May 2024, or 66.67% of the budget year with revenues within or exceeding expectations in the major funds and expenditures within or lower than budgeted expectations. On February 26th, 2024, the City presented to the City Council its audited financial statements for the fiscal year ending September 30, 2023, in accordance with national guidelines.

Capital Highlights

The following major projects are active with the table below displaying current year (CY) and life-to-date (LTD) expenditures.

Project Name	Expenditures CY (millions)	Expenditures LTD (millions)
Police Headquarters	\$15.53 CY	\$29.11 LTD
Equipment Replacement	\$4.53 CY	-

Debt Summary (year to date issuance)

FY2024	Purpose	GO	CO	Tax & Revenue COs	Total Issued (millions)
Series 2024	Public infrastructure and facilities design, development, and construction	-	\$58.56	-	\$58.56
Series 2024* (GO Refunding Bonds)	Refund previously issued debt	\$11.29	-	-	\$11.29
Series 2024	Waterworks and Sewer Revenue Bond: construction of public infrastructure	-	-	\$44.96	\$44.96
Total Debt Issued		\$11.29	\$58.56	\$44.96	\$114.81

General Obligation Bonds (GO), Certificates of Obligation Bonds (CO)

* The total economic gain resulting from the refunding = \$1,096,734

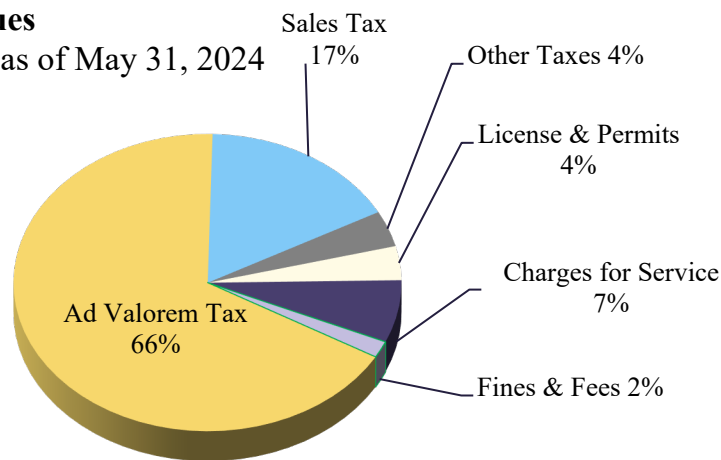
GENERAL FUND FINANCIAL SUMMARY

Overall, the operating revenues exceeded operating expenses by \$23,359,107 at the end of the reporting period. With operating revenues totaling \$79,870,476 or 88.84% of the budget and operating expenses totaling \$56,511,369 or 64.85% of the budget.

General Fund Charts (revenues & expenditures)

General Fund Revenues

Allocation of Receipts as of May 31, 2024



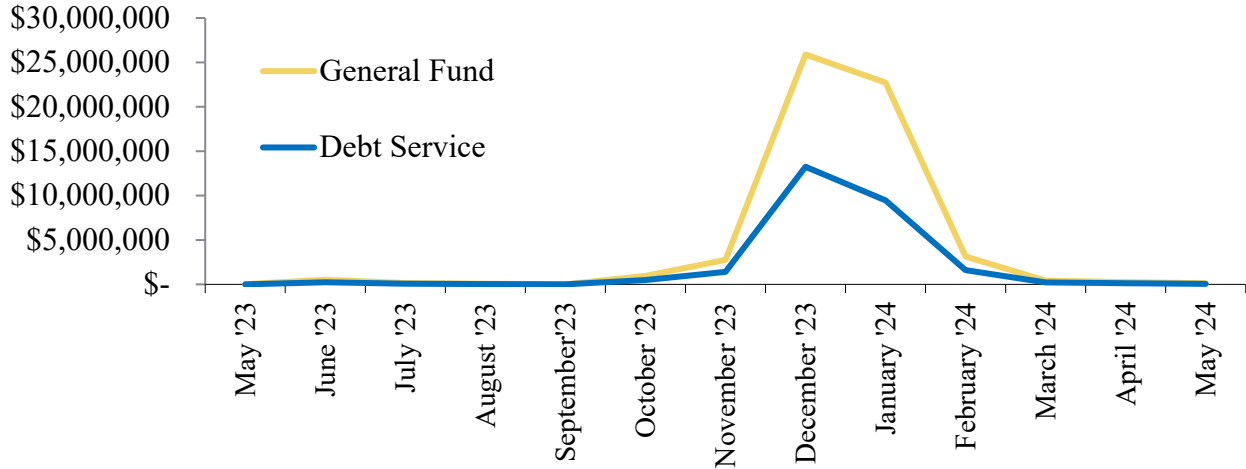
Major Revenues

Property Tax Collections

Most of the City's property tax is collected in the first four or six months of the fiscal year as property tax bills are generally due within the first four months of the City's fiscal year. Ad Valorem Tax Collections is comprised of two parts with the operations (M&O) portion recorded in the General Fund and the interest & sinking (I&S) portion recorded in the Debt Service Fund. The M&O portion of property tax collections as recorded in the General Fund through May 31, 2024, total \$52,575,329. Last year's collections were \$42,126,648 for the same period, an increase of 24.8% over the prior year.

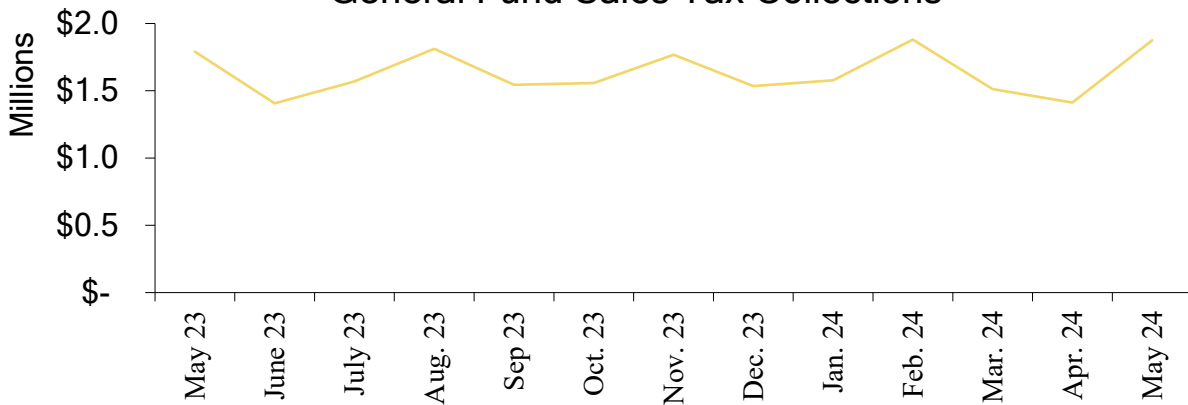
The I&S portion as recorded in the Debt Service Fund collected through May 31, 2024, totaled \$24,732,405. Property tax collections by month are depicted on the subsequent chart.

Ad Valorem Tax Collections by Month



Sales tax is reported on a cash basis with a two-month lag in collections from the actual purchase date. Citywide sales tax is 2¢ for every dollar of sales tax assessed. The General Fund receives 1¢ of sales taxes collected and the City’s Type 4A and Type 4B corporations each receive ½ ¢ of collections. In May 2024, the General Fund portion of sales tax collected totaled \$1,874,836 which is \$83,866 or 4.68% more than the same period last year. On an annual basis, sales tax collections are down by 0.44% or \$58,578 as compared to last year. For additional information on sales taxes, please see the full sales tax discussions and charts on page 14 of this report and in appendix A32-A35.

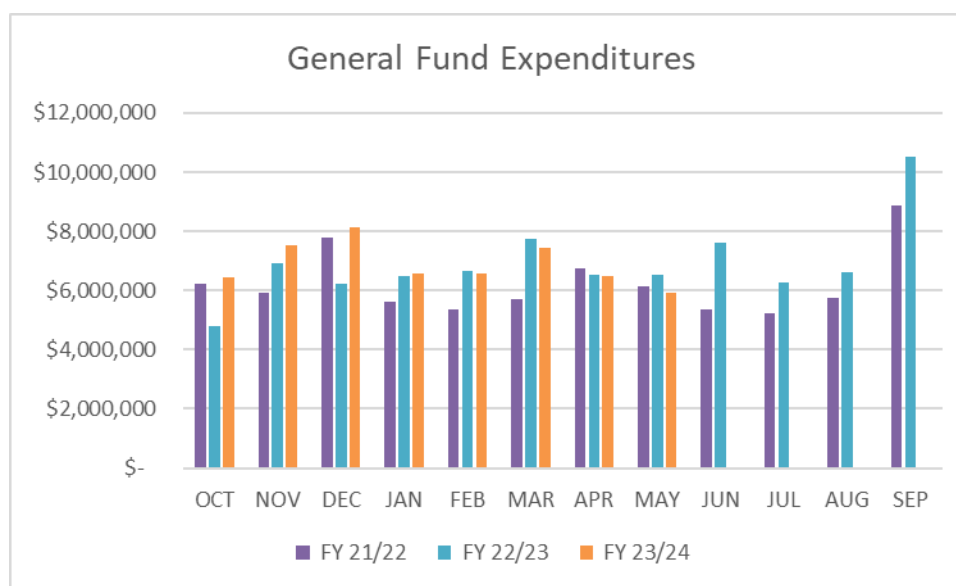
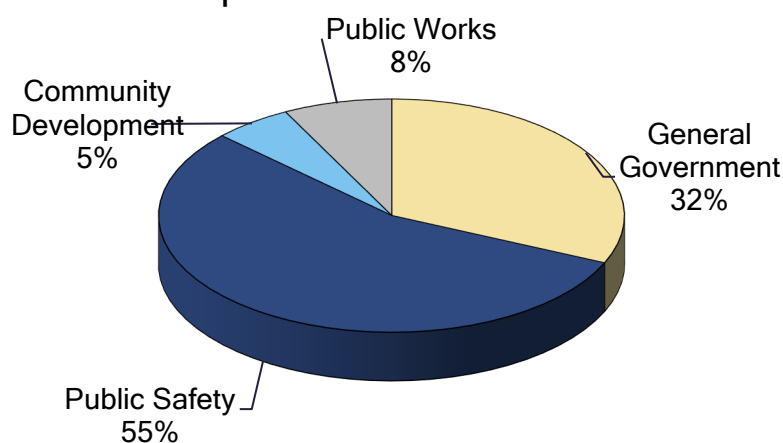
General Fund Sales Tax Collections



Expenditures

The chart below shows year-to-date expenditures by functions of the General Fund with public safety (police and fire activities) comprising 55% of all budgeted operational expenditures year to date. The total year-to-date operating expenditures of the fund are \$56,511,369 or 64.85% of budgeted expenditures of \$87,137,575. May 2024 expenditures were \$5.94 million.

FY24 YTD Actual Expenses



ENTERPRISE FUNDS FINANCIAL SUMMARY

The two major enterprise funds are the Utility Fund and the Drainage Utility Fund which both account for activities associated with delivering services to the paying public. For the Utility Fund, the operating revenues exceeded operating expenses by \$7,787,854 at the end of the reporting period. With operating revenues totaling \$32,509,635 or 64.88% of the budget and operating expenses totaling \$21,829,781 or 68.4% of the budget excluding depreciation. Non-operating activities such as interest revenue, debt expenses, and interest expenses due to borrowing totaled (\$2,110,383) resulting in a total change in net position of \$5,677,471.

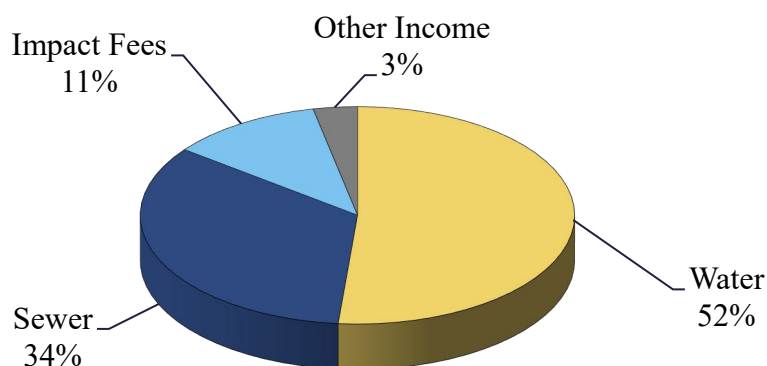
UTILITY FUND

Major Revenues

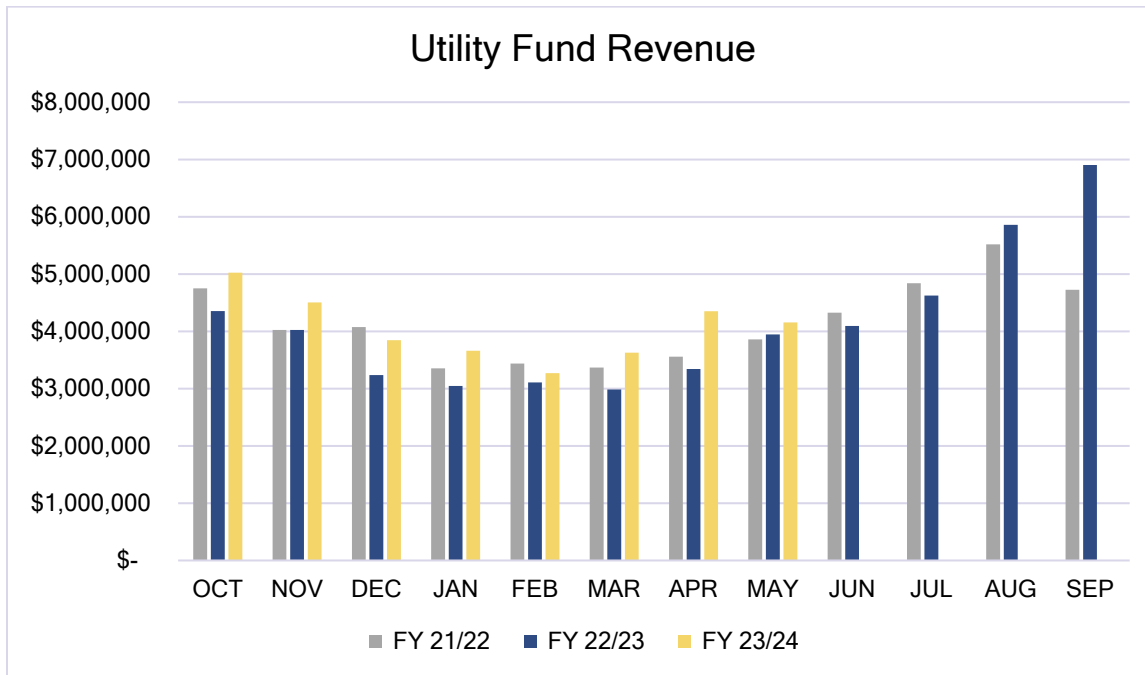
Water & Sewer Service Fees

Water and Sewer service fees year-to-date revenue is \$27,739,620 or 55.36% of the overall budget. The revenues have a direct relationship with consumption in this fund as higher consumption in the summer months yields higher revenue or seasonal rain in the spring yields lower revenues with these seasonal patterns displayed in the revenue collections chart below.

Revenues

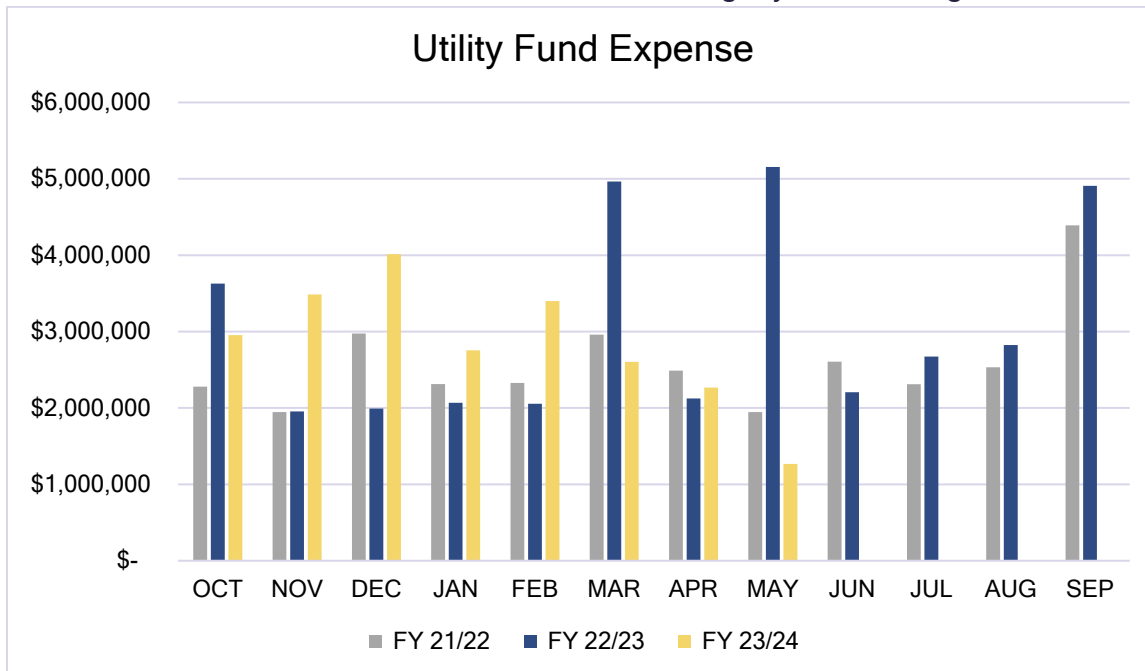


Utility Fund Charts



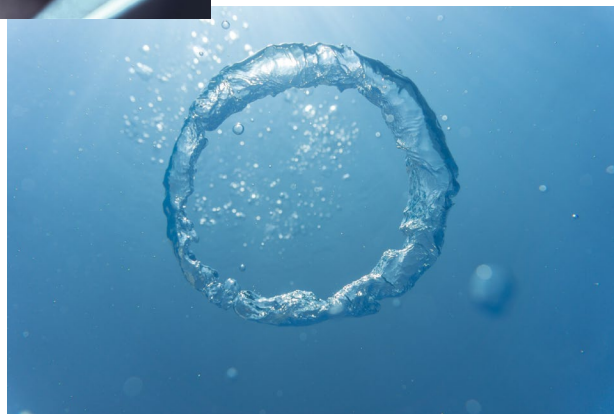
Expenses

The chart below shows expenses of the Water & Sewer Fund by department. The year-to-date activity of the fund (excluding depreciation) is 68.4% of budgeted expenditures. The costs of raw water and sewer treatment are slightly above budgeted estimates.



DRAINAGE UTILITY FUND

The Drainage Utility Fund is used to account for the administration of the City's stormwater program and environmental services including planning, engineering, operations & maintenance. The year-to-date operational revenues collected a total of \$1,966,507 and the operational expenditures related to administration and general maintenance total \$1,004,176 to date. The total change in net position is \$402,185. The ending net position totals \$14,534,182 at the end of the reporting period.



SPECIAL REVENUE FUNDS FINANCIAL SUMMARY

(This section provides details on substantial special revenue funds)

MANSFIELD PARKS FACILITY DEVELOPMENT CORPORATION FUND

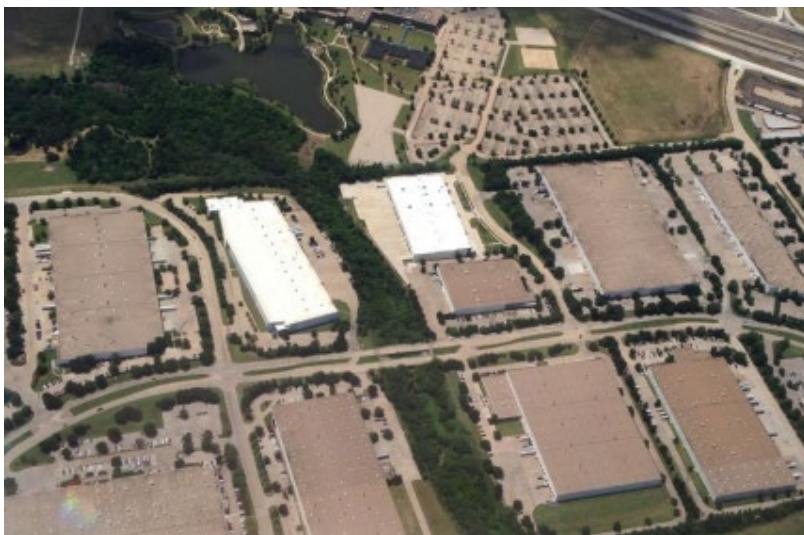
The operating fund accounts for the construction and development of sports and recreation facilities, equipment, and miscellaneous improvements to the City's Park System. Funding for the activities of the MPFDC is supported by ½ cent sales tax. The year-to-date revenues collected total \$7,240,140, 75.1% of the budget, and the operating expenditures total \$5,301,674 which is 54.63% of the budget. Revenues exceed expenditures by \$1,938,466 which increases the fund balance. The ending fund balance totals \$18,500,122 at the end of the period.

MPFDC DEBT SERVICE FUND

The MPFDC also has a debt service fund that accounts for the debt obligations because of developing sports and recreation facilities, equipment, and miscellaneous improvements to the City's Park System. A portion of the MPFDC's sales tax collections is transferred to support the debt activities. The year-to-date revenues collected total \$2,126,205 which is 67.2% of the budget and the expenditures total \$570,030 which is 18.02% of the budget. Revenue exceeds expenditures by \$1,556,175. The ending fund balance totals \$2,074,372 at the end of the period.

THE MANSFIELD ECONOMIC DEVELOPMENT CORPORATION FUND

This fund is used to account for the promotion of Economic Development activities of the city. Funding for the activities of the MEDC is supported by ½ cent sales tax. The year-to-date operating revenues collected a total of \$6,570,944, which is 65.07% of the budgeted amount. Operating expenditures at the end of the reporting period totaled \$6,041,724 which is 85.87% of the budgeted expenditures. Operating revenue exceeded operating expenditures by \$529,220 which increased the fund balance. The total net change including non-operating activities is an increase of \$709,626 at the end of May 2024.



Tax Increment Reinvestment Zones (TIRZs)

In accordance with Texas Local Government Chapter 311, a local government can designate a geographic area that needs improvement as a TIRZ. The funding to pay for improvements within the zone is derived from the ad valorem taxes collected from increased value within the zone. The chart below shows the current activity for all City TIRZs. The revenue recorded is interest income received year-to-date and property tax. Any negative balances reflect inter-fund commitment for reimbursements.

Fiscal Year 2024 YTD Summary	TIRZ #1	TIRZ #2	TIRZ #4	TOTAL ALL TIRZ
Revenues	853,401	240,993	-	1,094,394
Expenditures	262,937	234,799	1,189,023	1,686,759
Net Change From Operating: Gain (loss)	590,464	6,194	(1,189,023)	(592,365)
Other Financing Sources (Uses)	(2,946,202)	(3,729,723)	-	(6,675,925)
Fund Balance Beginning	8,361,799	(2,688,961)	(805,415)	4,867,423
Fund Balance Ending	6,006,061	(6,412,490)	(1,994,438)	(2,400,867)

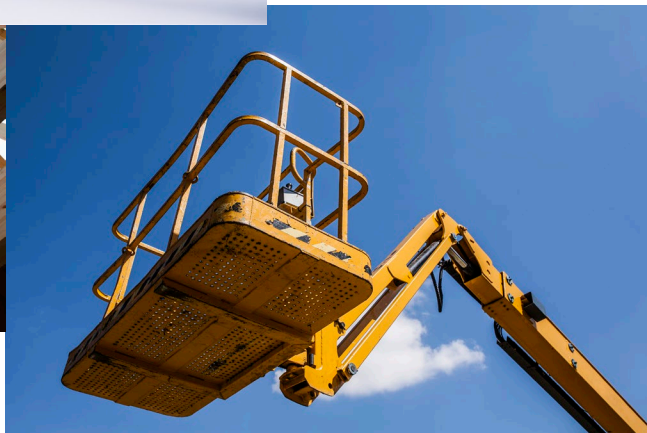
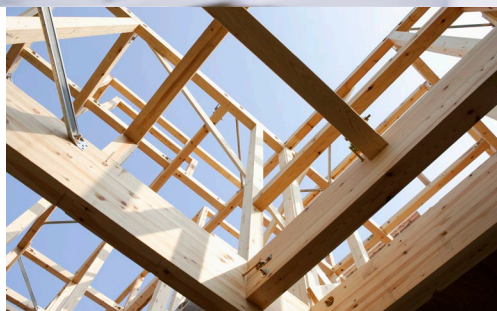
HOTEL/MOTEL TAX FUND

The Hotel/Motel fund is used to account for the occupancy taxes generated from the local hotels within the city. Funds collected are used to promote the City of Mansfield as a travel destination. The year-to-date revenues collected total \$696,767 which is 69.33% of the budget and the expenditures collected to date total \$770,642 which is 76.68% of the budget. Expenditure exceeds revenue by (\$73,875) which decreases the fund balance. The ending fund balance totals \$2,361,973 at the end of the reporting period.

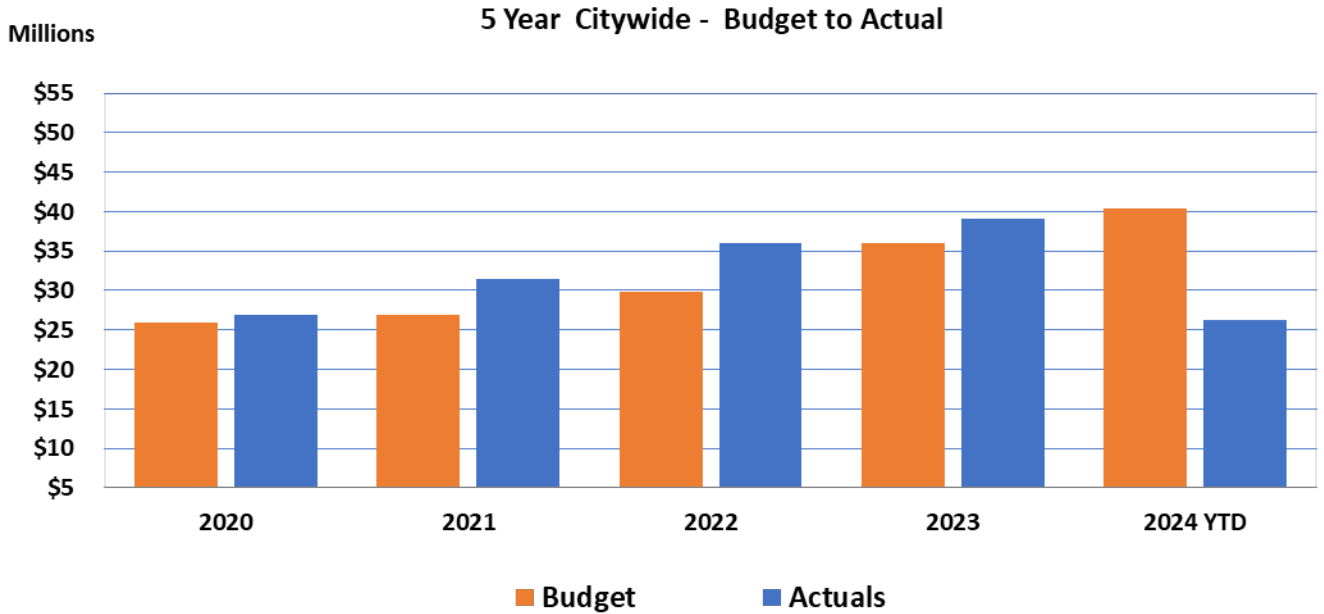
CAPITAL PROJECT FUNDS

The table below shows a summary of the revenues, expenditures, other financing sources, and ending fund balance for all Capital Project funds. Other financing sources include proceeds from bond issuances or transfers if applicable.

Fiscal Year 2024 YTD Summary	Street Construction Fund	Building Construction Fund	Equipment Replacement Fund	Parks Construction Fund	TOTAL CAPITAL FUNDS
Revenues	3,452,031	1,913,606	102,441	5,943	5,474,021
Expenditures	13,329,195	18,385,845	4,511,210	(53,698)	36,172,552
Net Change from Operating: Gain (loss)	(9,877,164)	(16,472,239)	(4,408,769)	59,641	(30,698,531)
Other Financing Sources (Uses)	18,967,999	43,578,089	2,449,092	-	64,995,180
Fund Balance Beginning	40,913,425	34,381,912	1,248,437	(374,304)	76,169,470
Fund Balance Ending	50,004,260	61,487,762	(711,240)	(314,663)	110,466,119



GLOBAL SALES TAXES



City of Mansfield Sales Tax Fiscal Year 2024 as of May 2024 (Cash Basis)							
Fiscal Year	0.01	0.005	0.005	Total 2¢	Collection Ratio and Budget		
	General Fund	MEDC Fund	MPFCDC Fund	Total	Y/Y % Chg.	Budget	% of Budget
2020	13,472,576	6,736,288	6,736,288	26,945,152	8.3%	25,889,650	104.08%
2021	15,744,052	7,872,026	7,872,026	31,488,104	16.9%	26,925,236	116.95%
2022	17,983,225	8,991,613	8,991,613	35,966,450	14.2%	29,903,214	120.28%
2023	19,508,041	9,754,021	9,754,021	39,016,083	8.5%	36,010,548	108.35%
2024 YTD	13,117,553	6,558,776	6,558,776	26,235,105	-32.8%	40,330,288	65.05%

● See the Appendix pages A32-A35 for detailed sales tax information.

INVESTMENTS

Monthly Investment Performance Summary: Month Ending May 31, 2024

Financial Market Outlook

The regional economy continues to expand; however, economic growth has been slightly downgraded from growth to moderate by many economists. Factors such as high inflation, housing market corrections, interest rate increases, and concerns over the federal funds rates. However, the regional economy continues to outperform the U.S. economy. Likewise, the City of Mansfield’s economy is strong and continues to grow. The table below shows a comparison of both cash and investments from the prior month. Cash in consolidated accounts totals \$78.64 Million and investments total \$236.31 Million.

Citywide Cash & Investment Performance Summary

	April 30, 2024		May 31, 2024		Month-to-Month Change	
	Book Value	Average Yield	Book Value	Average Yield	Dollar (\$)	Percentage (%)
Demand Accounts	98,322,701	3.62%	78,644,329	3.62%	(19,678,373)	-20.01%
Local Government Investment Pool	208,041,480	5.44%	208,997,952	5.41%	956,472	0.46%
Money Market	27,195,269	5.18%	27,311,050	5.19%	115,781	0.43%
Total	333,559,450	4.88%	314,953,331	4.95%	(18,606,120)	-5.58%

- See the Appendix pages A24-A31 for investment information.

Report Certification: This report is prepared in accordance with the Public Funds Investment Act - "PFIA", Chapter 2256 Title 10 of the Texas Local Government Code.

Troy Lestina

Signed by: Troy Lestina, CFO/DCM, Investment Officer

Bryan Rebel

Bryan Rebel, Assistant Finance Director, Investment Officer

APPENDIX (Unaudited Statements)

- General Fund Statement of Activities A17
- Utility Fund Statement of Activities A18
- Drainage Fund Statement of Activities A19
- MPFDC Fund Statement of Activities A20
- MPFDC Debt Fund Statement of Activities A21
- MEDC Statement of Activities A22
- Hotel Occupancy Tax Statement of Activities A23
- Detailed Investment Statements A24
- Detailed Sales Tax Statements A32

City of Mansfield, Texas

**Summary Statement of Activities
For the Month and Eight Months Ended May 31, 2024 and 2023 (Unaudited)**

General Fund	FY24	FY23	FY24	FY23	FY24	FY24	FY24
	MONTH TO DATE	MONTH TO DATE	YEAR TO DATE	YEAR TO DATE	ORIGINAL BUDGET	POSITIVE (NEGATIVE) BUDGET	PERCENT COLLECTED TO BUDGET
REVENUES:							
Property Tax	\$ 121,930	\$ 25,614	\$ 52,575,329	\$ 42,126,648	\$ 52,820,733	\$ (245,404)	99.54%
Sales Tax	1,874,836	1,790,970	13,117,552	13,176,131	20,165,144	(7,047,592)	65.05%
Other Taxes	132,441	159,594	3,061,571	4,130,453	4,284,328	(1,222,757)	71.46%
License And Permits	366,229	325,467	2,893,510	1,992,070	2,771,994	121,516	104.38%
Grant Revenue	76,554	-	109,194	207,481	250,000	(140,806)	43.68%
Charges For Services	747,101	545,953	5,330,048	5,112,296	7,111,342	(1,781,294)	74.95%
Fines And Fees	76,881	114,908	1,416,567	1,561,585	2,124,809	(708,242)	66.67%
Interest Earnings	41,484	104,849	686,293	603,526	150,000	536,293	457.53%
Miscellaneous	11,252	50,095	680,412	408,512	221,044	459,368	307.82%
Total Revenues	3,448,708	3,117,450	79,870,476	69,318,702	89,899,394	(10,028,918)	88.84%
EXPENDITURES:							
General Government	1,404,150	1,564,166	17,884,372	15,396,955	26,610,380	8,726,008	67.21%
Public Safety	3,584,450	3,533,640	31,280,254	29,326,356	47,311,702	16,031,448	66.12%
Public Works	585,425	563,098	4,259,818	3,874,896	7,442,084	3,182,266	57.24%
Community Development	370,563	358,663	3,086,925	3,058,368	5,773,409	2,686,484	53.47%
Total Expenditures	5,944,588	6,019,567	56,511,369	51,656,575	87,137,575	30,626,206	64.85%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	(2,495,880)	(2,902,117)	23,359,107	17,662,127	2,761,819		
OTHER FINANCING SOURCES (USES)							
Reserve/Contingency	-	-	-	-	(2,069,123)	(2,069,123)	0.00%
Sale of Capital Assets, net	-	-	6,242,866	15,507	20,000	(6,222,866)	31214.33%
Financing, net Sources	-	-	-	-	4,826,403	4,826,403	0.00%
(Uses)	-	(450,000)	(982,300)	(5,294,621)	(5,539,099)	(4,556,799)	17.73%
Total Other Financing Sources (Uses)	-	(450,000)	5,260,566	(5,279,114)	(2,761,819)	(8,022,385)	-190.47%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(2,495,880)	(3,352,117)	28,619,673	12,383,013	-		
FUND BALANCE							
BEGINNING	63,717,127	47,473,871	32,601,574	31,738,741			
ENDING	<u>\$ 61,221,247</u>	<u>\$ 44,121,754</u>	<u>\$ 61,221,247</u>	<u>\$ 44,121,754</u>			

City of Mansfield, Texas

**Statement of Activities - Budget and Actual
For the Month and Eight Months Ended May 31, 2024 and 2023 (Unaudited)**

Utility Fund	FY24 MONTH TO DATE	FY23 MONTH TO DATE	FY24 YEAR TO DATE	FY23 YEAR TO DATE	FY24 ORIGINAL BUDGET	FY24 POSITIVE (NEGATIVE) BUDGET	FY24 PERCENT COLLECTED TO BUDGET
OPERATING REVENUES:							
Water Service	\$ 2,001,577	\$ 2,069,431	\$ 16,716,933	\$ 15,333,549	\$ 30,369,793	\$ (13,652,860)	55.04%
Sewer Service	1,379,633	1,368,296	11,022,687	9,838,374	16,311,279	(5,288,592)	67.58%
Impact Fees	631,500	385,365	3,701,700	1,941,072	2,500,000	1,201,700	148.07%
Other Income	142,612	123,168	1,068,315	952,896	927,874	140,441	115.14%
Total Revenues	\$ 4,155,322	\$ 3,946,260	\$ 32,509,635	\$ 28,065,891	\$ 50,108,946	\$ (17,599,311)	64.88%
OPERATING EXPENSES:							
Administration	98,364	113,462	991,720	1,040,145	1,129,194	137,474	87.83%
Billing And Collection	93,972	109,470	608,120	587,565	1,028,472	420,352	59.13%
Meter Reading/Repairs	100,774	255,699	769,418	880,169	1,618,245	848,827	47.55%
Water Distribution	98,414	145,835	935,308	1,134,894	1,164,288	228,980	80.33%
Wastewater Collection	86,209	1,649,214	8,927,860	8,375,783	11,315,825	2,387,965	78.90%
Water Treatment	286,279	2,481,055	9,098,428	8,656,308	14,910,266	5,811,838	61.02%
Water Quality	131,817	56,667	408,528	422,692	580,940	172,412	70.32%
Water Demand Management	10,203	9,598	90,399	91,646	167,877	77,478	53.85%
Depreciation	361,500	361,290	2,892,000	2,833,138	-	(2,892,000)	0.00%
Total Operating Expenses	1,267,532	5,182,290	24,721,781	24,022,340	31,915,107	7,193,326	77.46%
OPERATING INCOME (LOSS)	2,887,790	(1,236,030)	7,787,854	4,043,551	18,193,839	(10,405,985)	
NONOPERATING REVENUES (EXPENSES):							
Non-Departmental	(62,748)	(343,805)	(3,223,217)	(902,333)	(10,568,863)	7,345,646	30.50%
Interest Revenue	350,460	156,339	2,212,299	930,287	24,000	2,188,299	9217.91%
Debt Service	(73,008)	(83,438)	(1,099,465)	(584,067)	(876,100)	(223,365)	125.50%
Bad Debt Expense	-	-	-	-	(48,000)	48,000	0.00%
Net Nonoperating Revenues (Expenses)	214,704	(270,904)	(2,110,383)	(556,113)	(11,468,963)	9,358,580	18.40%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	3,102,494	(1,506,934)	5,677,471	3,487,438	6,724,876	(1,047,405)	84.42%
OPERATING TRANSFERS:							
Transfers In (Out)	-	-	-	-	(6,724,876)	6,724,876	0.00%
Net Operating Transfers	-	-	-	-	(6,724,876)	6,724,876	0.00%
CHANGE IN NET POSITION	3,102,494	(1,506,934)	5,677,471	3,487,438	-		
NET POSITION, BEGINNING	273,465,898	255,773,960	270,890,921	250,779,588			
NET POSITON, ENDING	\$ 276,568,392	\$ 254,267,026	\$ 276,568,392	\$ 254,267,026			

City of Mansfield, Texas

**Comparative Statement of Activities
For the Month and Eight Months Ended May 31, 2024 and 2023 (Unaudited)**

Drainage Utility Fund	FY24 MONTH TO DATE	FY23 MONTH TO DATE	FY24 YEAR TO DATE	FY23 YEAR TO DATE	FY24 ORIGINAL BUDGET	FY24 POSITIVE (NEGATIVE) BUDGET	FY24 PERCENT COLLECTED T BUDGET
OPERATING REVENUES:							
Drainage Fee	\$ 248,105	\$ 238,712	\$ 1,966,507	\$ 1,883,213	\$ 2,764,336	(797,829)	71%
Total Operating Revenues	<u>248,105</u>	<u>238,712</u>	<u>1,966,507</u>	<u>1,883,213</u>	<u>2,764,336</u>	<u>(797,829)</u>	
OPERATING EXPENSES:							
Administration & General Maintenance	81,959	87,681	849,776	785,809	2,046,822	1,197,046	42%
Depreciation	<u>19,300</u>	<u>19,262</u>	<u>154,400</u>	<u>150,733</u>	<u>-</u>	<u>(154,400)</u>	
Total Operating Expenses	<u>101,259</u>	<u>106,943</u>	<u>1,004,176</u>	<u>936,542</u>	<u>2,046,822</u>	<u>1,042,646</u>	
OPERATING INCOME (LOSS)	146,846	131,769	962,331	946,671	717,514	244,817	
NONOPERATING REVENUES (EXPENSES):							
Interest Revenue	14,649	10,129	174,503	34,109	-	(174,503)	
Other Income	-	-	100	7,404	-	(100)	
Interest and fiscal charges	<u>(3,020)</u>	<u>(7,848)</u>	<u>(24,749)</u>	<u>(39,974)</u>	<u>(693,245)</u>	<u>(668,496)</u>	
Net Nonoperating Revenue	11,629	2,281	149,854	1,539	(693,245)	(843,099)	
INCOME (LOSS) BEFORE OPERATING TRANSFERS	158,475	134,050	1,112,185	948,210	24,269	(598,282)	
OPERATING TRANSFERS							
Operating Transfers In/(Out)	<u>-</u>	<u>-</u>	<u>(710,000)</u>	<u>-</u>	<u>(24,269)</u>	<u>(685,731)</u>	
Net Operating Transfers	<u>-</u>	<u>-</u>	<u>(710,000)</u>	<u>-</u>	<u>(24,269)</u>	<u>(685,731)</u>	
CHANGE IN NET POSITION	158,475	134,050	402,185	948,210			
NET POSITION, BEGINNING	<u>14,375,707</u>	<u>13,589,148</u>	<u>14,131,997</u>	<u>12,774,988</u>			
NET POSITION, ENDING	<u>\$ 14,534,182</u>	<u>\$ 13,723,198</u>	<u>\$ 14,534,182</u>	<u>\$ 13,723,198</u>			

City of Mansfield, Texas

**Statement of Activities - Budget and Actual
For the Month and Eight Months Ended May 31, 2024 and 2023 (Unaudited)**

Mansfield Parks Facility Development Corporation	FY24 MONTH TO DATE	FY23 MONTH TO DATE	FY24 YEAR TO DATE	FY23 YEAR TO DATE	FY24 ORIGINAL BUDGET	FY24 POSITIVE (NEGATIVE) BUDGET	FY24 PERCENT COLLECTED TO BUDGET
REVENUES:							
Sales Tax Revenue	\$ 672,961	\$ 632,897	\$ 4,452,374	\$ 4,485,515	\$ 6,934,495	\$ (2,482,121)	64.21%
Other Income	30,000	22,896	316,042	133,444	50,500	265,542	625.83%
MAC Revenue	64,002	69,646	487,040	469,782	793,300	(306,260)	61.39%
Lease Revenue and Royalties	607,433	74,298	1,322,194	901,204	1,861,800	(539,606)	71.02%
Park Land Dedication Revenue	113,417	39,591	662,490	553,574	-	662,490	0.00%
Total Revenues	1,487,813	839,328	7,240,140	6,543,519	9,640,095	(2,399,955)	75.10%
EXPENDITURES:							
Administration	114,503	102,234	904,860	845,660	1,748,790	843,930	51.74%
Field Operations	127,143	126,173	784,096	629,780	1,637,768	853,672	47.88%
Community Park Operations	88,678	69,764	625,083	664,159	1,086,077	460,994	57.55%
Nature Education Operations	9,068	17,828	101,019	122,765	247,930	146,911	40.74%
Recreational Center	66,925	81,059	593,196	560,864	1,161,625	568,429	51.07%
Neighborhood Park Operations	59,598	48,657	419,593	233,614	888,185	468,592	47.24%
Projects	734,329	85,415	1,807,771	701,902	-	(1,807,771)	0.00%
Non-Departmental	6,960	33,044	66,056	125,614	2,933,678	2,867,622	2.25%
Total Expenditures	1,207,204	564,174	5,301,674	3,884,358	9,704,053	4,402,379	54.63%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	280,609	275,154	1,938,466	2,659,161	(63,958)	2,002,424	-3030.84%
OTHER FINANCING SOURCES (USES):							
Operating Transfers In	-	-	-	-	309,975	(309,975)	0.00%
Operating Transfers (Out)	-	-	-	-	(246,017)	-	0.00%
Total Other Financing Sources (Uses)	-	-	-	-	63,958	(309,975)	0.00%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	280,609	275,154	1,938,466	2,659,161			
FUND BALANCE, BEGINNING	18,219,513	14,606,111	16,561,656	12,222,104			
FUND BALANCE, ENDING	\$ 18,500,122	\$ 14,881,265	\$ 18,500,122	\$ 14,881,265			

City of Mansfield, Texas

**Statement of Activities - Budget and Actual
For the Month and Eight Months Ended May 31, 2024 and 2023 (Unaudited)**

Mansfield Parks Facility Development Corp. Debt Service	FY24 MONTH TO DATE	FY23 MONTH TO DATE	FY24 YEAR TO DATE	FY23 YEAR TO DATE	FY24 ORIGINAL BUDGET	FY24 POSITIVE (NEGATIVE) BUDGET	FY24 PERCENT COLLECTED TO BUDGET
REVENUES:							
Taxes, Penalties, And Interest	\$ 263,673	\$ 263,153	\$ 2,109,385	\$ 2,105,231	\$ 3,164,077	\$ (1,054,692)	66.67%
Other Income	-	-	16,820	-	-	-	0.00%
Total Revenues	263,673	263,153	2,126,205	2,105,231	3,164,077	(1,054,692)	67.20%
EXPENDITURES:							
Debt Service							
Principal Retirement	-	-	-	-	2,030,000	2,030,000	0.00%
Interest And Fiscal Charges	-	3,500	570,030	602,915	1,134,077	564,047	50.26%
Non-departmental	-	-	-	-	-	-	0.00%
Total Expenditures	-	3,500	570,030	602,915	3,164,077	2,594,047	18.02%
Excess Of Revenues Over (Under) Expenditures	263,673	259,653	1,556,175	1,502,316			
OTHER FINANCING SOURCES (USES):							
Bond Proceeds	-	-	-	-			
Total Other Financing Sources (Uses)	-	-	-	-			
FUND BALANCE, BEGINNING	1,810,699	1,758,079	518,197	515,416			
FUND BALANCE, ENDING	<u>\$ 2,074,372</u>	<u>\$ 2,017,732</u>	<u>\$ 2,074,372</u>	<u>\$ 2,017,732</u>			

City of Mansfield, Texas

**Comparative Statement of Activities
For the Month and Eight Months Ended May 31, 2024 and 2023 (Unaudited)**

Mansfield Economic Development Corporation	FY24 MONTH TO DATE	FY23 MONTH TO DATE	FY24 YEAR TO DATE	FY23 YEAR TO DATE	FY24 ORIGINAL BUDGET	FY24 POSITIVE (NEGATIVE) BUDGET	FY24 PERCENT COLLECTED BUDGET
OPERATING REVENUES:							
Sales Tax Revenue	\$ 937,418	\$ 897,363	\$ 6,570,944	\$ 6,601,289	\$ 10,098,572	\$ (3,527,628)	65.07%
Miscellaneous	-	-	-	-	-	-	
Total Operating Revenues	<u>937,418</u>	<u>897,363</u>	<u>6,570,944</u>	<u>6,601,289</u>	<u>10,098,572</u>	<u>(3,527,628)</u>	<u>65.07%</u>
OPERATING EXPENDITURES:							
Administration	141,289	74,292	1,166,008	1,008,275	1,440,994	274,986	80.92%
Promotions	3,600	12,002	67,142	68,637	100,000	32,858	67.14%
Development Plan	-	-	4,525	53	28,000	23,475	16.16%
Projects	-	241	4,764,197	144,827	5,444,577	680,380	87.50%
Non-Departmental	3,045	36,754	39,852	43,739	22,361	(17,491)	178.22%
Total Operating Expenditures	<u>147,934</u>	<u>123,289</u>	<u>6,041,724</u>	<u>1,265,531</u>	<u>7,035,932</u>	<u>994,208</u>	<u>85.87%</u>
OPERATING INCOME	789,484	774,074	529,220	5,335,758	3,062,640	(2,533,420)	17.28%
NONOPERATING REVENUES (EXPENSES):							
Interest Revenue	55,237	54,504	523,194	259,752	60,000	463,194	871.99%
Gain or (loss) on sale of property	-	-	-	388,612	-	-	
Interest and fiscal charges	(500)	-	(342,788)	(377,198)	(2,660,028)	2,317,240	12.89%
Total Nonoperating Revenue	<u>54,737</u>	<u>54,504</u>	<u>180,406</u>	<u>271,166</u>	<u>(2,600,028)</u>	<u>2,780,434</u>	<u>-6.94%</u>
INCOME BEFORE OPERATING TRANSFERS	<u>844,221</u>	<u>828,578</u>	<u>709,626</u>	<u>5,606,924</u>	<u>462,612</u>	<u>247,014</u>	<u>153.40%</u>
OPERATING TRANSFERS:							
Operating Transfers In (Out)	-	-	-	-	(462,612)	462,612	0.00%
CHANGE IN NET ASSETS	844,221	828,578	709,626	5,606,924			
NET ASSETS, BEGINNING	16,593,633	17,573,256	16,728,228	12,794,910			
NET ASSETS, PROJECTS	- *	-	- *	-			
NET ASSETS, ENDING	<u>\$ 17,437,854</u>	<u>\$ 18,401,834</u>	<u>\$ 17,437,854</u>	<u>\$ 18,401,834</u>			

**Project Fund Balance represents funds that have been contractually obligated by the City Council and MEDC. These expenses will be recognized upon realization of the expense.

City of Mansfield, Texas

**Comparative Budget and Cash Analysis
For the Month and Eight Months Ended May 31, 2024 and 2023 (Unaudited)**

Hotel/Motel Occupancy Tax Fund	FY24	FY23	FY24	FY23	FY24	FY24	FY24
	MONTH TO	MONTH TO	YEAR TO	YEAR TO	ORIGINAL	POSITIVE	PERCENT
	DATE	DATE	DATE	DATE	BUDGET	(NEGATIVE)	COLLECTED TO
						BUDGET	BUDGET
REVENUES:							
Hotel Occupancy Tax	\$ 123,312	\$ 79,546	\$ 637,735	\$ 538,588	\$ 1,005,000	\$ (367,265)	63.46%
Rental of Facilities	848	1,000	5,128	8,370	-	5,128	0.00%
Interest Income	2,881	2,576	53,904	16,603	-	53,904	-
Total Revenues	127,041	83,122	696,767	563,561	1,005,000	(308,233)	69.33%
EXPENDITURES:							
Discover Historic Mansfield - Farr Best Concerts	94	197	470	4,202	-	(470)	0.00%
Mansfield Tourism	24,454	32,639	395,144	269,380	662,201	267,057	59.67%
Pickled Mansfield Society	-	-	-	73,200	-	-	0.00%
Mansfield Commission for the Arts	-	26,391	-	148,337	-	-	0.00%
The LOT Downtown	-	-	-	2,400	-	-	0.00%
Championship Basketball	-	-	10,000	10,000	10,000	-	100.00%
Projects	3,150	-	365,028	7,500	259,000	(106,028)	140.94%
Reserve	-	-	-	-	73,799	73,799	0.00%
Total Expenditures	27,698	59,227	770,642	515,019	1,005,000	234,358	76.68%
Revenues / (Expenditures)	99,343	23,895	(73,875)	48,542	-	(73,875)	
FUND BALANCE, BEGINNING	2,262,630	1,984,694	2,435,848	1,960,047			
FUND BALANCE, ENDING	\$ 2,361,973	\$ 2,008,589	\$ 2,361,973	\$ 2,008,589			

City of Mansfield
Portfolio Holdings
Tracker Portfolio Set Up - by Issuer
Report Format: By Transaction
Group By: Issuer
Average By: Face Amount / Shares
Portfolio / Report Group: All Portfolios
As of 5/31/2024

Description	CUSIP/Ticker	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio	Portfolio Name
CLASS												
CLASS LGIP	CLASS-GENOP	5/11/2023	5.427	2,120,302.18	2,120,302.18	2,120,302.18	2,120,302.18	N/A	1		0.90	3608 - LINEAR PARK TRAIL
CLASS LGIP	CLASS-GENOP	5/11/2023	5.427	1,060,151.09	1,060,151.09	1,060,151.09	1,060,151.09	N/A	1		0.45	2301 - Mansfield Parks 1/2 Sales Tax
CLASS LGIP	CLASS-GENOP	5/11/2023	5.427	2,120,302.18	2,120,302.18	2,120,302.18	2,120,302.18	N/A	1		0.90	2302 - Mansfield Parks Land Dedication
CLASS LGIP	CLASS-GENOP	5/11/2023	5.427	2,120,302.18	2,120,302.18	2,120,302.18	2,120,302.18	N/A	1		0.90	5101 - Drainage Utility Fund
CLASS LGIP	CLASS-GENOP	5/11/2023	5.427	6,360,906.55	6,360,906.55	6,360,906.55	6,360,906.55	N/A	1		2.69	4501 - Economic Development
CLASS LGIP	CLASS-GENOP	5/11/2023	5.427	2,461,814.22	2,461,814.22	2,461,814.22	2,461,814.22	N/A	1		1.04	1001 - General Fund
CLASS LGIP	CLASS-GENOP	5/11/2023	5.427	2,120,302.18	2,120,302.18	2,120,302.18	2,120,302.18	N/A	1		0.90	3201 - Street Construction
CLASS LGIP	CLASS-GENOP	5/11/2023	5.427	5,300,755.45	5,300,755.45	5,300,755.45	5,300,755.45	N/A	1		2.24	5201 - Water & Sewer
CLASS LGIP	CLASS-SLFRF	5/27/2021	5.427	545,933.67	545,933.67	545,933.67	545,933.67	N/A	1		0.23	2104 - ARPA
Sub Total / Average CLASS			5.427	24,210,769.70	24,210,769.70	24,210,769.70	24,210,769.70		1	0.00	10.25	
LOGIC												
LOGIC LGIP	LOGIC	5/28/2022	5.421	5,484,798.05	5,484,798.05	5,484,798.05	5,484,798.05	N/A	1		2.32	5201 - Water & Sewer
LOGIC LGIP	LOGIC	5/28/2022	5.421	1,467,077.79	1,467,077.79	1,467,077.79	1,467,077.79	N/A	1		0.62	1001 - General Fund
LOGIC LGIP	LOGIC	5/28/2022	5.421	4,387,838.42	4,387,838.42	4,387,838.42	4,387,838.42	N/A	1		1.86	4501 - Economic Development
LOGIC LGIP	LOGIC	5/28/2022	5.421	3,290,878.84	3,290,878.84	3,290,878.84	3,290,878.84	N/A	1		1.39	3901 - TIF
LOGIC LGIP	LOGIC-CO2024	1/10/2024	5.421	18,866,772.08	18,866,772.08	18,866,772.08	18,866,772.08	N/A	1		7.98	3202 - Streets Construction
LOGIC LGIP	LOGIC-CO2024	1/10/2024	5.421	1,665,195.94	1,665,195.94	1,665,195.94	1,665,195.94	N/A	1		0.70	3001 - Equipment Replacement
LOGIC LGIP	LOGIC-CO2024	1/10/2024	5.421	20,185,648.11	20,185,648.11	20,185,648.11	20,185,648.11	N/A	1		8.54	3412 - ACO/Service Center
LOGIC LGIP	LOGIC-CO2024	1/10/2024	5.421	2,189,272.93	2,189,272.93	2,189,272.93	2,189,272.93	N/A	1		0.93	3901 - TIF
LOGIC LGIP	LOGIC-CO2024	1/10/2024	5.421	1,532,388.89	1,532,388.89	1,532,388.89	1,532,388.89	N/A	1		0.65	3411 - Joint Fire/PD Training Facility
LOGIC LGIP	LOGIC-CO2024	1/10/2024	5.421	21,964,240.82	21,964,240.82	21,964,240.82	21,964,240.82	N/A	1		9.29	3401 - Building Construction
LOGIC LGIP	LOGIC-WS2024	1/10/2024	5.421	51,079,629.80	51,079,629.80	51,079,629.80	51,079,629.80	N/A	1		21.62	5224 - Utility WTP
LOGIC LGIP	LOGIC-CO2022A	12/15/2022	5.421	456,551.57	456,551.57	456,551.57	456,551.57	N/A	1		0.19	3412 - ACO/Service Center

Description	CUSIP/Ticker	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio	Portfolio Name
LOGIC LGIP	LOGIC-CO2022A	12/15/2022	5.421	18,456,093.05	18,456,093.05	18,456,093.05	18,456,093.05	N/A	1		7.81	3410 - PD Headquarters
LOGIC LGIP	LOGIC-CO2022A	12/15/2022	5.421	18,973,313.32	18,973,313.32	18,973,313.32	18,973,313.32	N/A	1		8.03	3218 Issue 2022A - Streets
Sub Total / Average LOGIC			5.421	169,999,699.61	169,999,699.61	169,999,699.61	169,999,699.61		1	0.00	71.94	

Nations Funds

Nations Funds MM	MF0008	10/25/1999	5.190	28,852.78	28,852.78	28,852.78	28,852.78	N/A	1		0.01	2003 - Tree Mitigation
Nations Funds MM	MF0008	10/25/1999	5.190	2,486,371.42	2,486,371.42	2,486,371.42	2,486,371.42	N/A	1		1.05	2301 - Mansfield Parks 1/2 Sales Tax
Nations Funds MM	MF0008	10/25/1999	5.190	483,303.13	483,303.13	483,303.13	483,303.13	N/A	1		0.20	4001 - Debt Services
Nations Funds MM	MF0008	10/25/1999	5.190	658,178.76	658,178.76	658,178.76	658,178.76	N/A	1		0.28	2302 - Mansfield Parks Land Dedication
Nations Funds MM	MF0008	10/25/1999	5.190	165,085.70	165,085.70	165,085.70	165,085.70	N/A	1		0.07	4501 - Economic Development
Nations Funds MM	MF0008	10/25/1999	5.190	3,646,602.06	3,646,602.06	3,646,602.06	3,646,602.06	N/A	1		1.54	3201 - Street Construction
Nations Funds MM	MF0008	10/25/1999	5.190	10,355,800.65	10,355,800.65	10,355,800.65	10,355,800.65	N/A	1		4.38	5201 - Water & Sewer
Nations Funds MM	MF0008	10/25/1999	5.190	4,521,744.55	4,521,744.55	4,521,744.55	4,521,744.55	N/A	1		1.91	1001 - General Fund
Nations Funds MM	MF0008	4/11/2012	5.190	3,264,042.68	3,264,042.68	3,264,042.68	3,264,042.68	N/A	1		1.38	5211 - Revenue Bond Reserve
Nations Funds MM	MF0008	8/1/2016	5.190	1,672,906.87	1,672,906.87	1,672,906.87	1,672,906.87	N/A	1		0.71	3212 - 2016 Streets Construction
Nations Funds MM	MF0008	12/1/2017	5.190	28,160.97	28,160.97	28,160.97	28,160.97	N/A	1		0.01	3213 - 2017 Streets Construction
Sub Total / Average Nations Funds			5.190	27,311,049.57	27,311,049.57	27,311,049.57	27,311,049.57		1	0.00	11.56	

TexStar

TexStar LGIP	TEXSTAR	11/2/2012	5.308	59,283.05	59,283.05	59,283.05	59,283.05	N/A	1		0.03	4001 - Debt Services
TexStar LGIP	TEXSTAR	11/2/2012	5.308	2,688,534.90	2,688,534.90	2,688,534.90	2,688,534.90	N/A	1		1.14	2301 - Mansfield Parks 1/2 Sales Tax
TexStar LGIP	TEXSTAR	11/2/2012	5.308	1,170,835.06	1,170,835.06	1,170,835.06	1,170,835.06	N/A	1		0.50	2302 - Mansfield Parks Land Dedication
TexStar LGIP	TEXSTAR	11/2/2012	5.308	1,097,679.22	1,097,679.22	1,097,679.22	1,097,679.22	N/A	1		0.46	5101 - Drainage Utility Fund
TexStar LGIP	TEXSTAR	11/2/2012	5.308	1,633,927.76	1,633,927.76	1,633,927.76	1,633,927.76	N/A	1		0.69	3901 - TIF
TexStar LGIP	TEXSTAR	11/2/2012	5.308	917,036.53	917,036.53	917,036.53	917,036.53	N/A	1		0.39	4501 - Economic Development
TexStar LGIP	TEXSTAR	11/2/2012	5.308	958,817.44	958,817.44	958,817.44	958,817.44	N/A	1		0.41	1001 - General Fund
TexStar LGIP	TEXSTAR	11/2/2012	5.308	2,153,753.52	2,153,753.52	2,153,753.52	2,153,753.52	N/A	1		0.91	3201 - Street Construction
TexStar LGIP	TEXSTAR	11/2/2012	5.308	254,932.70	254,932.70	254,932.70	254,932.70	N/A	1		0.11	4502 - MEDC I&S Fund
TexStar LGIP	TEXSTAR	11/2/2012	5.308	2,047,323.99	2,047,323.99	2,047,323.99	2,047,323.99	N/A	1		0.87	5201 - Water & Sewer
TexStar LGIP	TEXSTAR	11/2/2012	5.308	87,630.89	87,630.89	87,630.89	87,630.89	N/A	1		0.04	3401 - Building Construction

Description	CUSIP/Ticker	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio	Portfolio Name
TexStar LGIP	TEXSTAR	1/8/2014	5.308	5,325.84	5,325.84	5,325.84	5,325.84	N/A	1		0.00	3001 - Equipment Replacement
TexStar LGIP	TEXSTAR	11/30/2014	5.308	642,096.78	642,096.78	642,096.78	642,096.78	N/A	1		0.27	2006 - Hotel
TexStar LGIP	TEXSTAR	8/31/2016	5.308	1,070,305.40	1,070,305.40	1,070,305.40	1,070,305.40	N/A	1		0.45	3212 - 2016 Streets Construction
Sub Total / Average TexStar			5.308	14,787,483.08	14,787,483.08	14,787,483.08	14,787,483.08		1	0.00	6.26	
Total / Average			5.388	236,309,001.96	236,309,001.96	236,309,001.96	236,309,001.96		1	0.00	100	

City of Mansfield
Portfolio Holdings
Tracker Portfolio Set Up - by Portfolio (Fund)
Report Format: By Transaction
Group By: Portfolio Name
Average By: Face Amount / Shares
Portfolio / Report Group: All Portfolios
As of 5/31/2024

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio
1001 - General Fund												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.427	2,461,814.22	2,461,814.22	2,461,814.22	2,461,814.22	N/A	1		1.04
LOGIC LGIP	LOGIC	Local Government Investment Pool	5/28/2022	5.421	1,467,077.79	1,467,077.79	1,467,077.79	1,467,077.79	N/A	1		0.62
Nations Funds MM	MF0008	Money Market	10/25/1999	5.190	4,521,744.55	4,521,744.55	4,521,744.55	4,521,744.55	N/A	1		1.91
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.308	958,817.44	958,817.44	958,817.44	958,817.44	N/A	1		0.41
Sub Total / Average 1001 - General Fund				5.300	9,409,454.00	9,409,454.00	9,409,454.00	9,409,454.00		1	0.00	3.98
2003 - Tree Mitigation												
Nations Funds MM	MF0008	Money Market	10/25/1999	5.190	28,852.78	28,852.78	28,852.78	28,852.78	N/A	1		0.01
Sub Total / Average 2003 - Tree Mitigation				5.190	28,852.78	28,852.78	28,852.78	28,852.78		1	0.00	0.01
2006 - Hotel												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/30/2014	5.308	642,096.78	642,096.78	642,096.78	642,096.78	N/A	1		0.27
Sub Total / Average 2006 - Hotel				5.308	642,096.78	642,096.78	642,096.78	642,096.78		1	0.00	0.27
2104 - ARPA												
CLASS LGIP	CLASS-SLFRF	Local Government Investment Pool	5/27/2021	5.427	545,933.67	545,933.67	545,933.67	545,933.67	N/A	1		0.23
Sub Total / Average 2104 - ARPA				5.427	545,933.67	545,933.67	545,933.67	545,933.67		1	0.00	0.23
2301 - Mansfield Parks 1/2 Sales Tax												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.427	1,060,151.09	1,060,151.09	1,060,151.09	1,060,151.09	N/A	1		0.45
Nations Funds MM	MF0008	Money Market	10/25/1999	5.190	2,486,371.42	2,486,371.42	2,486,371.42	2,486,371.42	N/A	1		1.05
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.308	2,688,534.90	2,688,534.90	2,688,534.90	2,688,534.90	N/A	1		1.14
Sub Total / Average 2301 - Mansfield Parks 1/2 Sales Tax				5.281	6,235,057.41	6,235,057.41	6,235,057.41	6,235,057.41		1	0.00	2.64
2302 - Mansfield Parks Land Dedication												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.427	2,120,302.18	2,120,302.18	2,120,302.18	2,120,302.18	N/A	1		0.90

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio
Nations Funds MM	MF0008	Money Market	10/25/1999	5.190	658,178.76	658,178.76	658,178.76	658,178.76	N/A	1		0.28
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.308	1,170,835.06	1,170,835.06	1,170,835.06	1,170,835.06	N/A	1		0.50
Sub Total / Average 2302 - Mansfield Parks Land Dedication				5.352	3,949,316.00	3,949,316.00	3,949,316.00	3,949,316.00		1	0.00	1.67
3001 - Equipment Replacement												
LOGIC LGIP	LOGIC-CO2024	Local Government Investment Pool	1/10/2024	5.421	1,665,195.94	1,665,195.94	1,665,195.94	1,665,195.94	N/A	1		0.70
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	5.308	5,325.84	5,325.84	5,325.84	5,325.84	N/A	1		0.00
Sub Total / Average 3001 - Equipment Replacement				5.420	1,670,521.78	1,670,521.78	1,670,521.78	1,670,521.78		1	0.00	0.71
3201 - Street Construction												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.427	2,120,302.18	2,120,302.18	2,120,302.18	2,120,302.18	N/A	1		0.90
Nations Funds MM	MF0008	Money Market	10/25/1999	5.190	3,646,602.06	3,646,602.06	3,646,602.06	3,646,602.06	N/A	1		1.54
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.308	2,153,753.52	2,153,753.52	2,153,753.52	2,153,753.52	N/A	1		0.91
Sub Total / Average 3201 - Street Construction				5.286	7,920,657.76	7,920,657.76	7,920,657.76	7,920,657.76		1	0.00	3.35
3202 - Streets Construction												
LOGIC LGIP	LOGIC-CO2024	Local Government Investment Pool	1/10/2024	5.421	18,866,772.08	18,866,772.08	18,866,772.08	18,866,772.08	N/A	1		7.98
Sub Total / Average 3202 - Streets Construction				5.421	18,866,772.08	18,866,772.08	18,866,772.08	18,866,772.08		1	0.00	7.98
3212 - 2016 Streets Construction												
Nations Funds MM	MF0008	Money Market	8/1/2016	5.190	1,672,906.87	1,672,906.87	1,672,906.87	1,672,906.87	N/A	1		0.71
TexStar LGIP	TEXSTAR	Local Government Investment Pool	8/31/2016	5.308	1,070,305.40	1,070,305.40	1,070,305.40	1,070,305.40	N/A	1		0.45
Sub Total / Average 3212 - 2016 Streets Construction				5.236	2,743,212.27	2,743,212.27	2,743,212.27	2,743,212.27		1	0.00	1.16
3213 - 2017 Streets Construction												
Nations Funds MM	MF0008	Money Market	12/1/2017	5.190	28,160.97	28,160.97	28,160.97	28,160.97	N/A	1		0.01
Sub Total / Average 3213 - 2017 Streets Construction				5.190	28,160.97	28,160.97	28,160.97	28,160.97		1	0.00	0.01
3218 Issue 2022A - Streets												
LOGIC LGIP	LOGIC-CO2022A	Local Government Investment Pool	12/15/2022	5.421	18,973,313.32	18,973,313.32	18,973,313.32	18,973,313.32	N/A	1		8.03

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio
Sub Total / Average 3218 Issue 2022A - Streets				5.421	18,973,313.32	18,973,313.32	18,973,313.32	18,973,313.32		1	0.00	8.03
3401 - Building Construction												
LOGIC LGIP	LOGIC-CO2024	Local Government Investment Pool	1/10/2024	5.421	21,964,240.82	21,964,240.82	21,964,240.82	21,964,240.82	N/A	1		9.29
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.308	87,630.89	87,630.89	87,630.89	87,630.89	N/A	1		0.04
Sub Total / Average 3401 - Building Construction				5.420	22,051,871.71	22,051,871.71	22,051,871.71	22,051,871.71		1	0.00	9.33
3410 - PD Headquarters												
LOGIC LGIP	LOGIC-CO2022A	Local Government Investment Pool	12/15/2022	5.421	18,456,093.05	18,456,093.05	18,456,093.05	18,456,093.05	N/A	1		7.81
Sub Total / Average 3410 - PD Headquarters				5.421	18,456,093.05	18,456,093.05	18,456,093.05	18,456,093.05		1	0.00	7.81
3411 - Joint Fire/PD Training Facility												
LOGIC LGIP	LOGIC-CO2024	Local Government Investment Pool	1/10/2024	5.421	1,532,388.89	1,532,388.89	1,532,388.89	1,532,388.89	N/A	1		0.65
Sub Total / Average 3411 - Joint Fire/PD Training Facility				5.421	1,532,388.89	1,532,388.89	1,532,388.89	1,532,388.89		1	0.00	0.65
3412 - ACO/Service Center												
LOGIC LGIP	LOGIC-CO2024	Local Government Investment Pool	1/10/2024	5.421	20,185,648.11	20,185,648.11	20,185,648.11	20,185,648.11	N/A	1		8.54
LOGIC LGIP	LOGIC-CO2022A	Local Government Investment Pool	12/15/2022	5.421	456,551.57	456,551.57	456,551.57	456,551.57	N/A	1		0.19
Sub Total / Average 3412 - ACO/Service Center				5.421	20,642,199.68	20,642,199.68	20,642,199.68	20,642,199.68		1	0.00	8.74
3608 - LINEAR PARK TRAIL												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.427	2,120,302.18	2,120,302.18	2,120,302.18	2,120,302.18	N/A	1		0.90
Sub Total / Average 3608 - LINEAR PARK TRAIL				5.427	2,120,302.18	2,120,302.18	2,120,302.18	2,120,302.18		1	0.00	0.90
3901 - TIF												
LOGIC LGIP	LOGIC	Local Government Investment Pool	5/28/2022	5.421	3,290,878.84	3,290,878.84	3,290,878.84	3,290,878.84	N/A	1		1.39
LOGIC LGIP	LOGIC-CO2024	Local Government Investment Pool	1/10/2024	5.421	2,189,272.93	2,189,272.93	2,189,272.93	2,189,272.93	N/A	1		0.93
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.308	1,633,927.76	1,633,927.76	1,633,927.76	1,633,927.76	N/A	1		0.69
Sub Total / Average 3901				5.395	7,114,079.53	7,114,079.53	7,114,079.53	7,114,079.53		1	0.00	3.01

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio
- TIF												
4001 - Debt Services												
Nations Funds MM	MF0008	Money Market	10/25/1999	5.190	483,303.13	483,303.13	483,303.13	483,303.13	N/A	1		0.20
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.308	59,283.05	59,283.05	59,283.05	59,283.05	N/A	1		0.03
Sub Total / Average 4001 - Debt Services				5.203	542,586.18	542,586.18	542,586.18	542,586.18		1	0.00	0.23
4501 - Economic Development												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.427	6,360,906.55	6,360,906.55	6,360,906.55	6,360,906.55	N/A	1		2.69
LOGIC LGIP	LOGIC	Local Government Investment Pool	5/28/2022	5.421	4,387,838.42	4,387,838.42	4,387,838.42	4,387,838.42	N/A	1		1.86
Nations Funds MM	MF0008	Money Market	10/25/1999	5.190	165,085.70	165,085.70	165,085.70	165,085.70	N/A	1		0.07
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.308	917,036.53	917,036.53	917,036.53	917,036.53	N/A	1		0.39
Sub Total / Average 4501 - Economic Development				5.412	11,830,867.20	11,830,867.20	11,830,867.20	11,830,867.20		1	0.00	5.01
4502 - MEDC I&S Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.308	254,932.70	254,932.70	254,932.70	254,932.70	N/A	1		0.11
Sub Total / Average 4502 - MEDC I&S Fund				5.308	254,932.70	254,932.70	254,932.70	254,932.70		1	0.00	0.11
5101 - Drainage Utility Fund												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.427	2,120,302.18	2,120,302.18	2,120,302.18	2,120,302.18	N/A	1		0.90
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.308	1,097,679.22	1,097,679.22	1,097,679.22	1,097,679.22	N/A	1		0.46
Sub Total / Average 5101 - Drainage Utility Fund				5.387	3,217,981.40	3,217,981.40	3,217,981.40	3,217,981.40		1	0.00	1.36
5201 - Water & Sewer												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.427	5,300,755.45	5,300,755.45	5,300,755.45	5,300,755.45	N/A	1		2.24
LOGIC LGIP	LOGIC	Local Government Investment Pool	5/28/2022	5.421	5,484,798.05	5,484,798.05	5,484,798.05	5,484,798.05	N/A	1		2.32
Nations Funds MM	MF0008	Money Market	10/25/1999	5.190	10,355,800.65	10,355,800.65	10,355,800.65	10,355,800.65	N/A	1		4.38
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.308	2,047,323.99	2,047,323.99	2,047,323.99	2,047,323.99	N/A	1		0.87
Sub Total / Average 5201 - Water & Sewer				5.309	23,188,678.14	23,188,678.14	23,188,678.14	23,188,678.14		1	0.00	9.81
5211 - Revenue Bond Reserve												

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio
Nations Funds MM	MF0008	Money Market	4/11/2012	5.190	3,264,042.68	3,264,042.68	3,264,042.68	3,264,042.68	N/A	1		1.38
Sub Total / Average 5211 - Revenue Bond Reserve				5.190	3,264,042.68	3,264,042.68	3,264,042.68	3,264,042.68		1	0.00	1.38
5224 - Utility WTP												
LOGIC LGIP	LOGIC-WS2024	Local Government Investment Pool	1/10/2024	5.421	51,079,629.80	51,079,629.80	51,079,629.80	51,079,629.80	N/A	1		21.62
Sub Total / Average 5224 - Utility WTP				5.421	51,079,629.80	51,079,629.80	51,079,629.80	51,079,629.80		1	0.00	21.62
Total / Average				5.388	236,309,001.96	236,309,001.96	236,309,001.96	236,309,001.96		1	0.00	100

**CITY OF MANSFIELD, TEXAS
SALES TAX REPORT**

FISCAL YEAR 2024

CITYWIDE SALES TAX (\$0.02)

Collections by Calendar Month	Actual Prior Year	Actual Current Year	Dollar Variance	Percentage Variance
October (PY)	\$ 2,982,257	\$ 3,115,490	\$ 133,233	4.47%
November (PY)	\$ 3,471,547	\$ 3,536,268	\$ 64,721	1.86%
December (PY)	\$ 3,453,085	\$ 3,069,000	\$ (384,084)	-11.12%
January	\$ 3,074,428	\$ 3,154,498	\$ 80,070	2.60%
February	\$ 4,146,611	\$ 3,760,901	\$ (385,709)	-9.30%
March	\$ 2,885,197	\$ 3,024,021	\$ 138,824	4.81%
April	\$ 2,757,197	\$ 2,825,254	\$ 68,057	2.47%
May	\$ 3,581,940	\$ 3,749,673	\$ 167,733	4.68%
June	\$ -	\$ -	\$ -	0.00%
July	\$ -	\$ -	\$ -	0.00%
August	\$ -	\$ -	\$ -	0.00%
September	\$ -	\$ -	\$ -	0.00%
Total	\$ 26,352,261	\$ 26,235,105	\$ (117,156)	-0.44%

**CITY OF MANSFIELD, TEXAS
SALES TAX REPORT**

FISCAL YEAR 2024

GENERAL FUND (\$0.01)

Collections by Calendar Month	Actual Prior Year	Actual Current Year	Dollar Variance	Percentage Variance
October (PY)	\$ 1,491,129	\$ 1,557,745	\$ 66,617	4.47%
November (PY)	\$ 1,735,774	\$ 1,768,134	\$ 32,360	1.86%
December (PY)	\$ 1,726,542	\$ 1,534,500	\$ (192,042)	-11.12%
January	\$ 1,537,214	\$ 1,577,249	\$ 40,035	2.60%
February	\$ 2,073,305	\$ 1,880,451	\$ (192,855)	-9.30%
March	\$ 1,442,598	\$ 1,512,010	\$ 69,412	4.81%
April	\$ 1,378,598	\$ 1,412,627	\$ 34,028	2.47%
May	\$ 1,790,970	\$ 1,874,836	\$ 83,866	4.68%
June	\$ -	\$ -	\$ -	0.00%
July	\$ -	\$ -	\$ -	0.00%
August	\$ -	\$ -	\$ -	0.00%
September	\$ -	\$ -	\$ -	0.00%
Total	\$ 13,176,131	\$ 13,117,553	\$ (58,578)	-0.44%

**CITY OF MANSFIELD, TEXAS
SALES TAX REPORT**

FISCAL YEAR 2024

MANSFIELD ECONOMIC DEVELOPMENT CORPORATION FUND (\$0.005)

Collections by Calendar Month	Actual Prior Year	Actual Current Year	Dollar Variance	Percentage Variance
October (PY)	\$ 745,564	\$ 778,873	\$ 33,308	4.47%
November (PY)	\$ 867,887	\$ 884,067	\$ 16,180	1.86%
December (PY)	\$ 863,271	\$ 767,250	\$ (96,021)	-11.12%
January	\$ 768,607	\$ 788,625	\$ 20,018	2.60%
February	\$ 1,036,653	\$ 940,225	\$ (96,427)	-9.30%
March	\$ 721,299	\$ 756,005	\$ 34,706	4.81%
April	\$ 689,299	\$ 706,313	\$ 17,014	2.47%
May	\$ 895,485	\$ 937,418	\$ 41,933	4.68%
June	\$ -	\$ -	\$ -	0.00%
July	\$ -	\$ -	\$ -	0.00%
August	\$ -	\$ -	\$ -	0.00%
September	\$ -	\$ -	\$ -	0.00%
Total	\$ 6,588,065	\$ 6,558,776	\$ (29,289)	-0.44%

CITY OF MANSFIELD, TEXAS
SALES TAX REPORT

FISCAL YEAR 2024

MANSFIELD PUBLIC FACILITIES DEVELOPMENT CORPORATION FUND (\$0.005)

Collections by Calendar Month	Actual Prior Year	Actual Current Year	Dollar Variance	Percentage Variance
October (PY)	\$ 745,564	\$ 778,873	\$ 33,308	4.47%
November (PY)	\$ 867,887	\$ 884,067	\$ 16,180	1.86%
December (PY)	\$ 863,271	\$ 767,250	\$ (96,021)	-11.12%
January	\$ 768,607	\$ 788,625	\$ 20,018	2.60%
February	\$ 1,036,653	\$ 940,225	\$ (96,427)	-9.30%
March	\$ 721,299	\$ 756,005	\$ 34,706	4.81%
April	\$ 689,299	\$ 706,313	\$ 17,014	2.47%
May	\$ 895,485	\$ 937,418	\$ 41,933	4.68%
June	\$ -	\$ -	\$ -	0.00%
July	\$ -	\$ -	\$ -	0.00%
August	\$ -	\$ -	\$ -	0.00%
September	\$ -	\$ -	\$ -	0.00%
Total	\$ 6,588,065	\$ 6,558,776	\$ (29,289)	-0.44%